## **2021 Clay County Board of Appeal and Equalization**

Tuesday, June 15, 2021 at 6:30 p.m. County Board Room – 3<sup>rd</sup> Floor – Courthouse Minutes

The Clay County Board of Appeal and Equalization met with the following members present: Commissioners Kevin Campbell, Frank Gross, Jenna Kahly, David Ebinger, and Deputy Auditor Shannon Morin. Others present: County Administrator Stephen Larson, Clay County Attorney Brian Melton, Clay County Assessor Nancy Gunderson, Clay County Appraisers Greg Kordosky and Lisa Kunze and Assessment Associate Tracy Bedford. Commissioner Jenny Mongeau was absent.

The County Board of Appeal and Equalization was called to order at 6:43 p.m. The oath of office and certification form were read and both signed by members. County Assessor Nancy Gunderson gave a brief overview of the 2021 assessment for taxes payable in 2022. She gave an update on the current tax court petitions.

Commissioner Kevin Campbell asked Ms. Gunderson about the commercial ratio being below 90% as stated in the overview and Nancy replied that it is a follow up item on the 2021 State Board of Equalization orders for A' 2022. No A' 2021 orders given to bring above 90%.

## **APPEALS**

## 1. Anheuser-Busch – 58.900.1150

Caroline Miner, a representative from Anheuser-Busch, contacted the City of Moorhead Assessor's Office on April 20<sup>th,</sup> 2021 and requested a review of the EMV on this property at the Moorhead City LBAE (04/21/21), it was considered and no change was given due to insufficient time to review. On May 24<sup>th,</sup> 2021, Nathan Aakre (Moorhead City Assessor) and Nancy Gunderson (Clay County Assessor) toured the facility to verify construction, quality and condition of improvements, along with verification of measurements to ensure accuracy and eliminate future discrepancies.

Using the accurate measurements and building information, the final value of \$18,821,900 was arrived at, which resulted in a reduction of \$1,442,100 from current assessment. Mr. Aakre then contacted Ms. Miner with this valuation and she was in agreement with it.

Commissioner Frank Gross made a motion to reduce the current EMV of \$20,264,000 to \$18,821,900, as recommended by Moorhead City Assessor. Commissioner David Ebinger seconded. The motion passed unanimously.

No other taxpayers were in attendance.

Adjourn,

The meeting adjourned at 7:04 pm.

Kevin Campbell, Chair

County Board of Appeal and Equalization